



Transparency Stars

ECONOMIC DEVELOPMENT CHECKLIST

(see [guidelines](#) for further details)

Required Elements	Self Check
Dedicated Webpage or Section of Website <ul style="list-style-type: none"> General narrative overview of the transparency area 3 clicks or less from the homepage 	
Economic Development Summary <ul style="list-style-type: none"> Number of tax abatements granted or appraisal value limitation agreements entered into in the most recently completed fiscal year Estimated taxes abated or taxes forgone in year 1 of agreements as total and per capita amounts Estimated taxes abated or taxes forgone for life of agreements Number of jobs created/retained by agreements to date (up to the last day of the most recently completed fiscal year) Total capital investment received for agreements to date (up to the last day of the most recently completed fiscal year) or total estimated lifetime investment in all existing limitation agreements 	
Visualizations <ul style="list-style-type: none"> Number of tax abatements or value limitation agreements granted for previous five years Amount of taxes abated or foregone for previous five years 	
Documents <p>Post the following documents separately from audits and annual financial reports:</p> <ul style="list-style-type: none"> Value Limitation agreements - Agreement contract OR Tax abatement agreements - Agreement contract and Guidelines and Criteria Additionally, for Cities: Economic development corporation project documents containing: <ul style="list-style-type: none"> » Project goal » Name of entity receiving project » Cost of project » Benefit to city/EDC Chapter 380 agreements containing: <ul style="list-style-type: none"> » Project goal » Name of entity receiving project » Cost of project » Benefit to city Additionally, for Counties: County assistance project documents that contain: <ul style="list-style-type: none"> » Project goal » Name of entity receiving project » Cost of project » Benefit to county/district Chapter 381 agreements that contain: <ul style="list-style-type: none"> » Project goal » Name of entity receiving project » Cost of project » Benefit to county 	



ECONOMIC DEVELOPMENT CHECKLIST *(continued)*

Required Elements	Self Check
Downloadable Data <ul style="list-style-type: none">• Value limitation dataset containing items such as project names/goals, agreement holders, payments in lieu of taxes, first year of tax benefit, estimated total taxes forgone and actual taxes forgone OR• Tax abatement dataset containing items such as project names/goals, recipients, years granted, estimated total taxes abated and actual taxes abated• Additionally, for Cities and Counties: Chapter 380 or 381 Agreements dataset containing items such as project names/goals, recipients, years granted, promised funding from entity and actual funding from entity	
Other Information <ul style="list-style-type: none">• Applicable GASB guidance documents such as Statement No. 77 regarding disclosure of taxes foregone; links to applicable sections within financial statements• Other documents regarding economic development activities if available. Acceptable examples include but are not limited to non-annexation agreements and in-kind agreements• Additionally, for Cities: Link to Texas Comptroller of Public Accounts Economic Development Corporation Report search tool: https://mycpa.cpa.state.tx.us/edcr/EdcrSearch.jsp	

